NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS



CONNECTION

9th Annual Womens Golf Tournament

he NH Society of CPAs and NH Bankers Assocation held the 9th annual golf event held at Stonebridge Country Club in Goffstown, NH on September 25th! The team from Fiduciary Trust Company of New England took first place, while the 50/50 raffle winner Elisabeth Larson a financial advisor at Edward Jones donated her winnings of the day back to OPPORTUNITY NETWORKS INC. It was a day with with professional networking and a lot of fun.

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Liz Larson donated her 50/50 winnings back to Opportunity Networks.



The winning team from Fiducairy Trust



Some of the fabulous golfers enjoing the day!

MCLANE MIDDLETON NHSCPA New Hampshire Society of Certified Public Accountants

NHSCPA CONNECTION





Sign up on our website!!

A publication of the New Hampshire Society of CPAs

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Our Next Event: 41st Annual **New Hampshire Tax Forum** November 17, 2023

Presented by New Hampshire Society of Certified Public Accountants & McLane Middleton



Greetings from NHSCPA

all has finally arrived in full spectacular color and with it, a hopeful reprieve for all our tax practitioners. As I reflect on my seven plus years at the Society, I have learned that the autumn season is one of the most challenging to embark on yet rewarding to complete for many of our members. Congratulations to all of you who managed this season so well and here's to a well-deserved reprieve.

We have started our fall season with a robust schedule of events. Our 40th Annual NH Tax Forum is scheduled for November 17 at the Grappone Center in Con-

cord and our NH Tax Camp on November 8 with Susan Smith is always a well-attended conference. We've also scheduled multiple Managing Partner Roundtables to include the NHSCPA facilitated by Pete LaChance of Altair Group PLLC, the NE Consortium of Societies, and a first of its kind, Business and Industry Roundtable led by Carolanne Caron, NHSCPA Board Member. To learn more about these live CPE events and to register, please visit our website at www.nhscpa.org.

Of our most exciting initiatives we are continuing will be our statewide High School presentations led by our Young Professionals Committee and Chaired by Judy Kajen. This effort has been extremely well-received and enjoyed by attendees and presenters alike. If you have a connection to your local high school and would like us to visit, please contact me at rabbott@nhscpa.org.

Finally, we are extremely pleased to partner with UNH's Dr. Jonathan Nash, NHSCPA Board member and the UNH Accounting Department to offer a one-day "Case Competition" and Tax Camp for high school students on December 8. This is an incredible opportunity to learn more about the accounting profession while visiting the UNH College campus in Durham. Information about the event is included in this newsletter.

As always, we could not achieve all that we do without your membership and the support of our corporate sponsors. Thank you for helping us make this Society a viable, industry leader.

Robin Abbott, CEO NH Society of CPAs



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From the **President**



Jason Beiswenger, attending the fall AICPA council meeting.

Dear Society Members,

Ask a New Englander their favorite season, many will tell you fall or summer. It is my favorite as an accountant because fall means recruiting season. Many of us find ourselves on college campuses recruiting for new talent this time of year. This will be my 13th year visiting colleges and speaking to students, something I have done every year since I graduated. The recruiting landscape has changed quite dramatically since my first year returning to campus. We can all now reach students digitally allowing us to easily recruit year-round. Despite extending our reach, it is a fact that fewer students each year

pursue accounting. Which brings us to the elephant in the room, and the overused term synonymous with recruiting, pipleline.

Pipeline is the new buzzword in accounting. It is hard to have a conversation with someone outside our profession without it coming up in discussion. Even the Wall Street Journal has taken an interest in the subject. In October, the Wall Street Journal published an article titled "Why No One's Going Into Accounting." I found my head in my hands after just reading that title. I took issue with the words no one. Come on, seriously, not one person, come on. I know I shouldn't take offense; it's just click bait after all. But I take it personally and you should too.

I will tell you the AICPA is putting a lot of resources into tackling the pipeline issue. The National Pipeline Advisory Group is tackling the issue head on, a diverse group thinking outside the box, attacking pipeline from many angles. You can follow their progress on AICPA.org. I was encouraged by their energy and fresh ideas after hearing them report at the 2023 AICPA Fall Council Meeting, but there is only so much this small group can accomplish.

I know we have a passionate membership and you all care deeply about this profession and its future. Accept the challenge to be part of the solution. I ask you to come up with three "I can" statements to take ownership of improving our pipeline. Here are mine: I can learn more about the problem, I can come to the discussions with an open mind, and I can share my story. None of us are going to solve this complex problem alone, but we can move the needle with by creating our own "I can" statements and sharing them with our friends and colleagues to make ourselves accountable. Trust me it will work.

This brings me to my call to action. Many hands make light work. The NHSCPA is 1,100 members strong. Think of the impact we can make together. Look within your sphere of influence, where can you make an impact with your "I can" statements? High schoolers? College students? Interns? New hires? Experienced staff? Pick one, be a proud CPA, make a difference, and move the needle.

To conclude I would like to thank our business partners, sponsors, and volunteers. With your support we can take on all the initiatives we do at the Society, including improving the CPA pipeline here in New Hampshire. Sincerely,

Jason M. Beiswenger 2023-2024 President



After a year operating at limited capacity, the Maine Board of Accountancy now has all seats filled. We're thrilled to introduce the newest members, both nominated by – and members of – the Maine Society of CPAs:

Tom Cyr, CPA, MST, is a partner with KPMG, LLP, and Bob Brown, CPA, CFE, is founder and principal of The CPA Solution and an Assistant Professor at Thomas College.

We asked each what advice they'd give to their younger selves and found their answers relevant to anyone in the accounting profession:



Tom Cyr

TOM: Maintain contacts with the people that work and interact with you when you start your career. Your peer group will grow in their own careers, and it's amazing how many people you will work with, lose touch with and then become reacquainted with later. Try to

Bob Brown

not lose touch with them along the way, as you'll be able to continuously learn from them.

BOB: Do not take life too seriously or other people's opinions of what you "should be doing" to heart. Don't be afraid to take a chance – make that introduction, shake that hand, volunteer on that board. Things will not always work out, and that's OK. If you don't make those mistakes, you'll never appreciate the true successes awaiting you. When you no longer have passion for what you're doing or where you're working, do something different.

Prepare your party hats! Big milestone in 2024

Thanks to our wonderful members, the MECPA will mark its 100th year in 2024! To kick off the celebration, we'd love to gather some historical data to better understand what life – and the accounting industry in Maine – was like a century ago.

Does your firm have origins dat-

ing to 1924? Did your great-grandparent keep a diary or newspaper clipping that offers insight into life 100 years ago? We'd love to share such treasures. <u>Please let us know</u> what you unearth, and stay tuned for birthday details! A quick review of <u>this book</u> published



in 1926 reveals that while some things have changed – for example, higher salaries and level of diversity – much is the same: • Men-only profession

 Salaries for college grads at public accounting firms averaged

\$125/month.

Required skills: "honesty; agree-

able personality; capacity to work diligently; mathematical accuracy; analytical, problem-solving and communication skills."

 "Public accountants, because of their education and training, serve an important function for business and the greater community."

'Fore' fun and networking



MECPA members and colleagues ramped up their golf game this summer under the tutelage of golf pro Abby Spector and her staff at Riverside Golf Course in Portland. Smiles outnumbered frustrated grumbles, evidence that the event was a hit. Thanks to sponsor NBT Bank.

Strike Up Connections bowling tourney Nov. 9 pits North vs. South

We're excited for our North vs. South tournament Nov. 9 at Bayside Bowl in Portland and The Sports Arena in Bangor! It'll be friendly competition with bankers from M&T and Bangor Savings Bank! Thanks to their support, sponsorship and sense of fun. Prize sponsor: Robert Half. <u>Register for Portland</u> or <u>Register for</u> <u>Bangor</u>

COMING UP NOV. 14 - Maine Accounting Leaders Meeting - Email to register

Generative AI and the Future of Accounting

By John Frank Weaver

'his summer, the Wall Street Journal published an article that discussed how accounting will be disrupted by generative artificial intelligence, a form of AI technology that identifies patterns in large quantities in training data and then generates original content – text, images, music, video, etc. – by recreating those patterns in response to user input. In doing so, it quoted Mark D. McDonald, a senior director at Gartner, a technology research and advisory firm, as saying that a decade from now "accounting professionals will have a totally different set of skills than the experienced professional of today and will largely look more like data scientists and systems engineers." Although this might sound depressing to some people, the article also noted that generative AI would allow accountants to "take on greater responsibility and decision-making authority than in the past," making the profession more rewarding for those involved and more attractive for young professionals making career decisions.

Those potential benefits come with risks. Generative Al carries the possibility of great functionality... but not all those possibilities are realities yet. The most well-known generative AI program, ChatGPT, famously attracted 1 million users in its first five days, and more than a billion users within three months, but it has also produced well-publicized "hallucinations," the industry's term for the confident, seemingly correct answers a generative AI application provides that are in fact incorrect and not supported by any outside resources. Other prominent generative AI applications – including Google's Bard (which also produces natural language), DALL-E 2 (images) and Synthesia (videos) – have been similarly unreliable. Nonetheless, the adoption of generative AI is on the rise, and Bloomberg has reported it will be a \$1.3 trillion market by 2032.

With that in mind, it is useful for CPAs to consider how generative AI can help their operations, the pitfalls of adopting generative AI applications, and the need for appropriate thought and precautions.



How Generative AI Can Support a CPA's Practice

Numerous CFOs have identified functions that CPAs can push to generative AI software. These include (i) preparing the first drafts of financial reports and statements, which accountants or other employees can later revise and improve; (ii) reviewing and summarizing companies' financial statements as part of the audit process; (iii) drafting communications to third parties, including clients; (iv) conducting research; and (v) preparing marketing materials, including graphics and articles. Assigning these tasks to AI platforms could reduce the time required to perform these duties, saving money for clients. That would also, as the Wall Street Journal noted, free up CPAs for higher-level functions that are more intellectually challenging and rewarding.

How Generative AI Can Undermine a CPA's Practice

I frequently say that we overestimate what AI will do in the next two years and underestimate what it will do in the next ten. That is a relevant point here because the technology is not yet capable of reliably providing all the support described above. The potential for hallucinations makes research performed by generative AI suspect. The privacy policies and terms of use documents maintained by most widely available generative AI applications make it virtually impossible for accountants to provide any client data to those platforms. Their parent companies retain broad rights to use data you provide, meaning you cannot share client data without violating your obligation to confidentiality. Generative AI more reliably prepares marketing materials, but even in this area, you should carefully review any work product to ensure the information is correct; there is also a chance that text or art could be similar to other copyrighted works, producing an infringement claim.

AI Use Policies

Each organization will take a different approach to generative AI. I recommend that leaders educate themselves about the technology and form an opinion about how, and the extent to which, they want to incorporate AI into their operations now and in the future. Some companies may look at the risks identified above (and others) and decide to wait until the technology improves and there are more options available. We will almost certainly see generative AI applications designed to interact with an individual firm's data to produce research and document drafts, while also treating the firm's data as private and confidential. Other organizations may decide that the benefits of early adoption outweigh the risks, and choose to engage with existing generative AI solutions now.

During this process, leaders should also seek input from employees. How do they use AI? What issues have they encountered? How do they hope to use the technology in the future?

If it decides to develop an AI strategy, the organization should work with counsel to prepare an AU use policy, which can be a standalone document or incorporated into existing policies. Depending on the company's needs, an AI use policy may detail what applications are acceptable, what uses are acceptable, whether employee use will be monitored, what training is required, etc. The goal should be to protect the organization from the risks associated with generative AI while also giving employees an opportunity to experiment, which can help the company in the long-run, as such experimentation can allow it to identify and adopt useful AI faster and better going forward.

Generative AI and the Future

Although the liabilities should give accountants pause before incorporating generative AI into their operations, the industry is moving toward the technology. Organizations should take a careful look at its possibilities and consider how they might use it safely and appropriately.

One other consideration: If AI is able to perform the duller, baser parts of an accountant's career, he or she might have more time for counseling clients and human engagement. Some AI researchers have suggested that, in this way, AI could be re-humanizing rather than de-humanizing. If that's true, accountants, like many other professionals, may have a lot to look forward to from generative AI.





John Weaver is a director and chair of McLane Middleton's Artificial Intelligence Practice, advising a wide range of companies – from startups to international corporations – on regulatory and legal issues unique to artificial intelligence, including AI system risk assessments, consumer protection requirements, and AI policies and best practices. He can be reached at john.weaver@mclane.com.

The Importance of CPAs Knowing About ChatGPT



n today's rapidly evolving digital landscape, Certified Public Accountants (CPAs) face a multitude of challenges and opportunities. One such opportunity is the integration of cutting-edge technologies into the accounting profession. Among these technologies, artificial intelligence (AI) and Natural Language Processing (NLP) tools like ChatGPT are gaining prominence, and it's essential for CPAs to understand their implications and applications. This essay will explore why CPAs should know about ChatGPT and how it can benefit their professional endeavors.

1. Automation and Efficiency:

ChatGPT and similar AI-driven tools have the potential to revolutionize the accounting industry. CPAs can utilize AI to automate routine and time-consuming tasks, such as data entry, document review, and basic calculations. This automation not only reduces the risk of errors but also allows CPAs to focus on more strategic, value-added activities like financial analysis, client consultation, and risk management. By integrating ChatGPT into their workflow, CPAs can significantly improve operational efficiency.

2. Data Analysis and Decision Support:

One of the key roles of CPAs is to analyze financial data to provide insights for business decisions. ChatGPT, with its natural language processing capabilities, can assist CPAs in interpreting complex financial data and generating reports in plain, understandable language. It can help CPAs derive valuable insights from financial reports, making it easier to advise clients or make informed financial decisions.

3. Enhanced Client Communication:

CPAs often communicate complex financial information to clients who may not have a deep understanding of accounting. ChatGPT can serve as a communication bridge, helping CPAs explain financial matters in simpler terms, answer client queries effectively, and ensure that clients make informed decisions based on their financial data. This not only enhances client relationships but also aids in client retention and referrals.

4. Keeping Abreast of Industry Trends:

The accounting industry is not immune to technological advancements. Staying informed about AI and NLP tools like ChatGPT allows CPAs to remain relevant and competitive. It is crucial for CPAs to keep up with the latest trends in their field to provide the best possible services to their clients and employers.

5. Risk Mitigation:

Utilizing AI tools like ChatGPT can help CPAs identify potential financial and compliance risks. By automating tasks like data analysis and auditing, CPAs can efficiently uncover anomalies and irregularities, reducing the likelihood of financial discrepancies going unnoticed. This proactive approach to risk management benefits both CPAs and their clients.

6. Regulatory Compliance:

CPAs operate within a heavily regulated environment, and compliance is paramount. Knowledge of AI tools like ChatGPT is crucial for ensuring that the integration of these technologies complies with industry regulations and ethical standards. CPAs should be aware of how to use AI responsibly while maintaining the integrity of their profession.

UNY LLP Enters New Hampshire Market

Reprinted with permission from UHY



UHY LLP today announced that they will expand their presence in the Northeast with the combination of the certified public accounting firm Bigelow & Company ("Bigelow"), located in Manchester and Portsmouth, New Hampshire. The combination of firms, effective July 31, 2023, brings Bigelow's deep history in New Hampshire to UHY's existing Northeast presence spanning nine locations in New York and Connecticut. Nationally, UHY employs over 1,600 professionals in 34 U.S. offices.

This combination will allow Bigelow to offer a wider array of services and subject matter expertise to their valued clients and prospective new clients in New Hampshire. Founded in 1935, Bigelow has operated under the principal that long-term client relationships are a business' greatest asset, which aligns symbiotically with UHY's "Next Level of Service" philosophy.

Marie McKay will continue as Managing Partner of the Manchester and Portsmouth offices and all 27 Bigelow employees will be employed by UHY. "As one of the fastest growing accounting firms in the U.S., the choice to join UHY was very clear to us. To be a part of UHY will mean that we can continue the long-term relationships we've already established in New Hampshire but now we'll have access to additional services and provide a more holistic approach to client service," said McKay. "We are also looking forward to leveraging UHY's sophisticated support system for operations, finance, human resources, information technology, and marketing."

"As we looked to enter the New Hampshire market we wanted to continue our successful strategy of finding a local firm, providing quality service, with a strong brand and a management team that was significantly active in the community. Bigelow & Company, under Marie McKay's leadership was an obvious choice," said Michael Mahoney, Northeast Region Managing Director, UHY. "I am extremely excited to partner with Marie to grow the platform she has already built, to establish UHY as the 'go to' accounting firm for assisting family-owned, closely held businesses and individuals in the State of New Hampshire."

08/01/2023

Crunching Numbers CCSNH's ApprentcishipNH and Mason + Rich Launch Accounting Technician Apprenticeship

Reprinted with permission from Mason + Rich

Concord, N.H. (August XX, 2023) – Accountants play a critical role in helping individuals and businesses maintain financial records to determine where money is being spent and what isavailable.Withastrongdemandforaccountants in New Hampshire, ApprenticeshipNH, a workforce program of the Community College System of New Hampshire, partnered with Mason + Rich, P.A in Concord, to launch an Accounting Technician Registered Apprenticeship program. This program will provide apprentices with a practical pathway to a career in accounting. Using ApprenticeshipNH's"EarnWhileYouLearn"model, apprentices will earn pay and be trained onsite with a mentor to become Mason + Rich's next generation of accounting professionals.

"We are excited to partner with Mason + Rich to offer this new accounting apprenticeship program in the capital region of New Hampshire," said Anne Banks, CCSNH's Apprenticeship Programs Manager. "This is an excellent opportunity for anyone who is considering a fulfilling career in accounting. Apprentices will develop and utilize highly versatile and technical skills, provide a valuable service to clients, and work with an award-winning and communityminded accounting firm."

The one-year Accounting Technician Registered Apprenticeship program combines 2,000 hours of practical on-the-job training along with 145 hours of classroom learning provided by NHTI – Concord's Community College. Apprentices will work with and learn from accounting professionals through on-t



the-job training focused on processing and analyzing numerical information, bookkeeping, and tax preparation. The Accounting Technician Apprenticeship is an example of "apprenticeships for the 21st century" which includes business, finance, IT, education, healthcare, biotech, advanced manufacturing, and automotive technology in addition to the traditional trades of construction and infrastructure.



"We are excited and honored to be able to sponsor an accounting apprenticeship program with ApprenticeshipNH," said Leslie Walker, managing director at Mason + Rich. "In this program, apprentices have the opportunity to see what our profession is like all while learning technical skills at NHTI. We are happy to cultivate a partnership with the state through this program and hope to see apprentices enjoy all that accounting has to offer."

Accountants are responsible for computing, classifying, and recording numerical data to keep financial records complete. According to New Hampshire's Economic Labor Market Information Bureau, there will be 7,000 total openings for bookkeepers, accountants, and auditing clerks combined from 2023 through 2030

The U.S. Department of Labor (US DOL) Office of Apprenticeship and ApprenticeshipNH work together with community partners to create industry-driven, high-quality career pathways where employers can develop and prepare their future workforce, and individuals can obtain paid work experience, classroom

The ApprenticeshipNH was established in 2017 and is funded by grants from the U.S. Department of Labor. In c



Mason + Rich, P.A, based in Concord, N.H., is a trusted advisor and ally for consulting services, tax and audit client needs, and has a focus on results. Mason + Rich proactively looks for opportunities to turn your money into wealth and makes the process enjoyable and maybe even a little fun. Incorporated in 1982, Mason + Rich's history dates back to 1939 with John E. Rich and Company. Active in the community, Mason + Rich has been the recipient of the Pinnacle Award, Small Business of the Year, awarded by Greater Concord Chamber of Commerce and a Best of 603 2021 Winner by Manchester Radio Group.

NHCPA CONNECTION

The Accounting Industry: A Path to Financial Acumen and Career Success

October, 2023

he accounting industry, often perceived as a meticulous and numbers-driven field, holds immense promise and allure for students considering their career options. This essay explores the multifaceted nature of the accounting industry, highlighting why students should seriously consider this path. Beyond the common misconceptions, the field of accounting offers diverse career opportunities, job stability, a competitive salary, and a chance to make a significant impact on businesses and organizations.

Diverse Career Opportunities

One of the most compelling reasons for students to consider a career in accounting is the sheer diversity of opportunities available within the field. Accounting is not just about crunching numbers; it encompasses various specialized areas such as auditing, taxation, forensic accounting, management accounting, and financial analysis. Each of these specializations caters to distinct interests and skill sets, making it possible for individuals to find a niche that aligns with their passions and strengths.

Furthermore, accounting professionals can work in various sectors, including public accounting firms, corporate finance departments, government agencies, non-profit organizations, and even as independent consultants. This diversity provides the flexibility to choose an industry and role that suits one's preferences and career goals. Job Stability

The accounting industry is renowned for its stability, even in turbulent economic times. Every business, regardless of its size or industry, requires skilled accountants to manage their finances, prepare tax returns, and ensure compliance with financial regulations. Consequently, the demand for accounting professionals remains consistently high, offering job security and peace of mind in an ever-changing job market. Moreover, as companies expand and face increasingly complex financial regulations, the need for accounting expertise continues to grow. This creates a perpetual demand for accountants, ensuring long-term job stability and opportunities for career advancement.

Competitive Salary

A career in accounting also offers the potential for a competitive salary. According to the U.S. Bureau of Labor Statistics, the median annual wage for accountants and auditors in 2020 was well above the national average. As individuals gain experience and attain professional certifications such as Certified Public Accountant (CPA), Certified Management Accountant (CMA), or Certified Internal Auditor (CIA), their earning potential significantly increases. With dedication



and commitment, accountants can achieve high-income levels while enjoying a fulfilling career.

Impactful Contribution

Accountants play a pivotal role in helping businesses and organizations make sound financial decisions. They provide critical insights into a company's financial health, identify areas for cost-saving, and ensure adherence to financial regulations. By doing so, accountants make a substantial impact on an organization's success and sustainability.

In addition to financial management, accountants often serve as ethical gatekeepers, ensuring transparency and accountability in financial reporting. Their work is instrumental in building trust among stakeholders, which is vital for a company's reputation and long-term growth.

The accounting industry is a dynamic, multifaceted, and rewarding field that offers students a promising career path. Beyond the misconceptions of a mundane profession centered on numbers, it provides diverse career opportunities, job stability, a competitive salary, and the chance to make a meaningful impact on businesses and organizations. As students contemplate their future careers, they should consider the possibilities and advantages that a career in accounting can bring. It's a journey towards financial acumen, professional growth, and contributing to the financial success of countless organization.



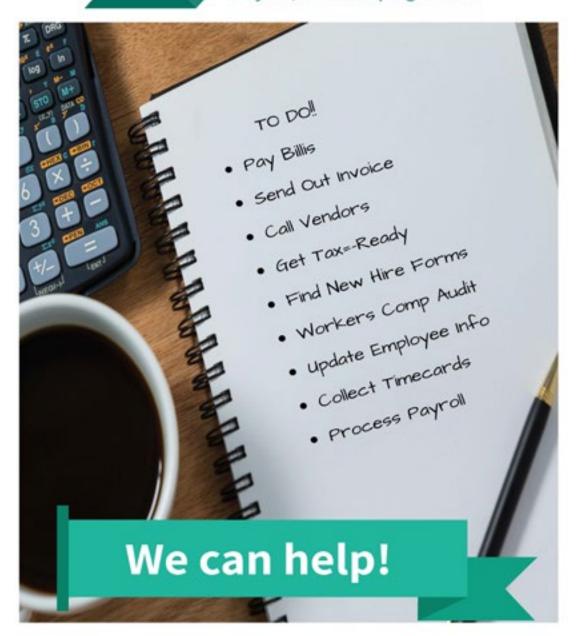
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IN THE NEWS

UNH Paul College and the NHSCPA presents



The High School Forensic Accounting Competition

December 8 | 9 a.m. - 2 p.m. | UNH Paul College, 10 Garrison Ave, Durham

Educators, are you tired of teaching debits and credits? Do your students think accounting is "mechanical," "technical," and "boring?" Want to provide your students the opportunity to interact with accounting professionals while providing them the opportunity to do some real-world problem solving? Then this event is for you!



- Open to high school students enrolled in an accounting course. Who? A team-based competition run during the "Is Accounting for Me?" event. Teams of high What? school students compete for trophies, prizes, and school pride. Your students will: Why? Solve a forensic accounting case and present their findings to accounting professionals in a fun and engaging manner. Learn that most accounting professionals do not sit around recording debits and credits. Receive constructive feedback about their presentations and public speaking. Be provided with the opportunity to compete for prizes and large trophies. Details? The competition will consist of the following: Registered teams of three or four members. Teams will be provided case materials 4 weeks before the event. Teams will solve the case and prepare a presentation to display their findings. Teams will present their findings to a panel of accounting professionals. Top teams will receive prizes and team trophies.
 - Contact: For additional information or to preview the case, please contact either Robin Abbott (rabbott@nhscpa.org) or Jon Nash (jonathan.nash@unh.edu).



Save the Date

Surgent's Federal Tax

Camp With Speaker Susan Smith November 8th The Puritan Backroom Manchester, NH

41st Annual NH Tax

Forrum Hosted by NHSCPA &

McLane Middleton November 17th

The Grappone Center

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